

FILED

DEC - 8 1998

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

TIMOTHY R. WALBRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

In re:)	
)	
KEVIN L. MCDANIEL,)	Case No. 98-04068-M
)	
Debtor.)	Chapter 7
)	
KEVIN L. MCDANIEL,)	
)	
Plaintiff,)	
)	
v.)	Adversary Proc. No. 98-0314-M
)	
UNITED STATES OF AMERICA, ex rel.)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Income Taxes filed on November 3, 1998 in which plaintiff requests the Court to determine the dischargeability of their federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on October 6, 1998.

DOCKETED 12/8, 1998.
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

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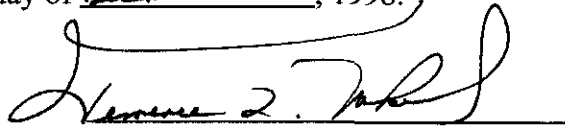
2. On November 3, 1998, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The plaintiff's 1991, 1992, and 1993 federal income tax liabilities are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

4. The plaintiff's 1994 federal income tax liabilities are not dischargeable because the return for the 1994 tax year was due within ~~three~~ ^{two} TM years of the filing of plaintiff's petition in this case, after tolling such period from January 25, 1996 through September 3, 1996, the period of time the plaintiff was previously engaged in a Chapter 13 bankruptcy case, plus six months pursuant to 26 U.S.C 6503(h).

5. The plaintiff's 1995 federal income tax liabilities are not dischargeable, pursuant to 11 U.S.C. Sections 507(a)(8)(A)(i) and 523(a)(1)(A).

IT IS SO ORDERED this 8th day of December, 1998.

A handwritten signature in black ink, appearing to read "Terrence L. Michael", is written over a horizontal line.

HON. TERRENCE L. MICHAEL
U.S. BANKRUPTCY COURT